

**IN THE CLAIMS:**

1. A building product comprising:  
  
a composite board having a cellular, non-elastic core, top and bottom board surfaces, and a facer comprising a non-cellulosic fiber mat substrate; and  
  
a water-based overlaying material applied to the composite board.
2. A building product as in claim 1 wherein:  
  
the top and bottom board surfaces are fixed to the facer.
3. A building product as in claim 1 wherein:  
  
one of the top and bottom board surfaces is fixed to the facer.
4. A building product as in claim 3 wherein:  
  
one surface of the core is fixed to a cellulosic mat.
5. A building product as in claim 1 wherein:  
  
the non-cellulosic fiber mat is a glass mat.
6. A building product as in claim 1 wherein:  
  
the non-cellulosic fiber mat has a first mat surface and a second mat surface coated with a prefoamed, self-sustaining foam mixture.

7. A building product as in claim 1 wherein:  
the water-based overlaying material is a cementitious material.
8. A building product as in claim 7 wherein:  
the cementitious material is Portland cement.
9. A building product as in claim 1 wherein:  
the water-based overlaying material is a finishing plaster.
10. A building product comprising:  
an undersiding;  
a composite board having a cellular, non-elastic core and top and bottom board surfaces and facer comprising a non-cellulosic fiber mat substrate fixed to the undersiding;  
a reinforcing layer fixed to the board; and  
a water-based overlaying material applied to the reinforcing layer.
11. A building product as in claim 9 wherein:  
the undersiding comprises a plywood board.
12. A building product as in claim 9 wherein:  
the undersiding comprises dry wall.

13. A building product as in claim 9 wherein:  
the undersiding comprises concrete blocks.
14. A building product as in claim 9 wherein:  
the undersiding comprises pre-cast concrete.
15. A building product as in claim 9 wherein:  
the undersiding comprises insulation boards.
16. A building product as in claim 9 wherein:  
the non-cellulosic fiber mat is a glass mat.
17. A building product as in claim 9 wherein:  
the non-cellulosic fiber mat has a first mat surface and a second mat surface  
coated with a prefoamed, self-sustaining foam mixture.
18. A building product as in claim 9 wherein:  
the reinforcing layer is a self-furring lath.
19. A building product as in claim 9 wherein:  
the reinforcing layer is a fiberglass mesh.

20. A building product as in claim 9 wherein:

the water-based overlaying material is cementitious.

21. A building product as in claim 20 wherein:

the cementitious material is Portland cement.

22. A building product as in claim 9 wherein:

the water-based overlaying material is a finishing plaster.

23. A building product as in claim 9 further comprising:

a layer of cement between the undersiding and the reinforcing layer.

24. A building product as in claim 23 further comprising:

a layer of cement between the reinforcing layer and the finishing material.